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Programme and Budget Committee

Seventh session
Vienna, 22-26 April 1991
Item 3 of the provisional agenda

PROVISIONAL AGENDA

1. Opening of the session.
2. Election of officers.
3. Adoption of the agenda.
4. Follow-up of recommendations of the External Auditor for the financial period 1988-1989.
5. Financial situation of UNIDO.
6. Use of unutilized balances of appropriations for the biennium 1986-1987.
7. Examination of 15 per cent reserve of total appropriations.
8. Interim financial performance report and programme performance report.
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11. Scale of assessments for apportionment of the regular budget expenses.
12. Working Capital Fund for the biennium 1992-1993.
13. Application of split-currency system of assessment.
14. Industrial Development Fund.
15. Recommendations for appointment of an External Auditor.
16. Organizational and staff structure.
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18. Date of eighth session of the Committee.
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Programme and Budget Committee

Seventh session
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Item 3 of the provisional agenda

ANNOTATED PROVISIONAL AGENDA

Item 1. Opening of the session

The seventh session of the Programme and Budget Committee will be opened by Mr. R. Pabón García (Venezuela), Chairman of the sixth session.

Item 2. Election of officers

In accordance with rule 17.1 of the rules of procedure (UNIDO/4), the Committee shall elect from among the representatives of its members a Chairman and three Vice-Chairmen and from among the delegations of its members a Rapporteur. Rule 17.3 also stipulates that the offices of the Chairman, the three Vice-Chairmen and the Rapporteur shall be subject to equitable geographical rotation within a five-year cycle in accordance with appendix A to the rules of procedure. According to that appendix, the Chairman of the seventh session should be elected from members of the Committee among the African States included in list A of annex I to the Constitution and the three Vice-Chairmen from members in list B, from the Asian States plus Yugoslavia in list A and from list C, respectively. The Rapporteur should be elected from members of the Committee included in list D.

Item 3. Adoption of the agenda

A provisional agenda for the seventh session of the Committee, prepared by the Director-General in consultation with the Chairman of the sixth session in accordance with rules 8 and 9 of the rules of procedure, is submitted to the Committee for adoption in document PBC.7/1.

Item 4. Follow-up of recommendations of the External Auditor for the financial period 1988-1989

The report of the External Auditor on the accounts of UNIDO and the Industrial Development Fund for the financial period 1988-1989 (PBC.6/15 and Corr.1 - IDB.7/11 and Corr.1) was considered by the Committee at its sixth session. The Committee on that occasion requested the Director-General to report to the Board on the action taken by him in implementation of the observations in the report of the External Auditor, especially with regard to: stricter budgetary control; accounting practice in respect of trade-in of vehicles and equipment items; contracts and purchases; and compilation of accounting and financial procedures by preparation of a manual. The Director-General reported on the subject to the Board at its seventh session (IDB.7/11/Add.2). In the light of that report, the Board, in its decision IDB.7/Dec.5 (c), requested the Director-General to submit to the Committee at its seventh session more detailed information on some specific items.

Accordingly, the Committee will have before it:

- Follow-up of recommendations of the External Auditor for the financial period 1988-1989. Report by the Director-General (PBC.7/13).

Item 5. Financial situation of UNIDO

The Committee will have before it the following documents related to the financial situation of UNIDO:

- Status of assessed contributions paid and of advances to the Working Capital Fund and cash flow analysis for 1991 (as of 28 February 1991). Report by the Director-General (PBC.7/2) to be updated immediately before the session;

- Use of unutilized balances of appropriations for the biennium 1986-1987. Proposals by the Director-General (PBC.7/15) (see also item 6 below).

Item 6. Use of unutilized balances of appropriations for the biennium 1986-1987

Upon recommendation of the Board (IDB.4/Dec.26 (d)), the General Conference at its third session decided to suspend temporarily financial regulations 4.2 (b) and 4.2 (c) with respect to the 1986-1987 biennium to allow UNIDO to retain the unutilized balances of the appropriations for that biennium (GC.3/Dec.17). These financial regulations relate to the surrendering to Member States of the unencumbered balance of appropriations at the end of a fiscal period.

When addressing that recommendation to the Conference, the Board also requested the Director-General to report through the Programme and Budget Committee to the Board at its next session on the use of these balances. Information on the subject was provided by the Director-General in chapter IV of the financial performance report for the biennium 1988-1989 (PBC.6/11-IDB.7/10). The Committee at its sixth session, having considered that information, recommended to its Chairman to conduct informal consultations to study the appropriate conditions for continued suspension of financial regulations 4.2 (b) and 4.2 (c) allowing

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UNIDO to retain the 1986-1987 unutilized balance of appropriations in the context of the computerization programme and report to the Board at its seventh session (conclusion 1990/3). Subsequently, the Board, while taking note with appreciation of the report by the Chairman of the Committee, decided to defer consideration of the subject to its eighth session through the seventh session of the Committee.

In the light of the current financial situation (item 5 above), further proposals for the use of unutilized balances of appropriations for the biennium 1986-1987 will be submitted by the Director-General to the Committee.

The Committee will have before it:

- Informal consultations on the suspension of financial regulations 4.2 (b) and 4.2 (c). Report by the Chairman of the sixth session of the Programme and Budget Committee, H.E. Mr. R. Pabón García. (IDB.7/37);

- Use of unutilized balances of appropriations for the biennium 1986-1987. Proposals by the Director-General (PBC.7/15).

Item 7. Examination of 15 per cent reserve of total appropriations

When approving the programme and budgets for the biennium 1990-1991 (decision GC.3/Dec.23), the General Conference decided that, from the total amount of the 1990-1991 appropriations, an amount representing 15 per cent of those appropriations should be kept in reserve by the Director-General pending receipt from Member States of their assessed contributions. Such a decision had also been taken by the Conference when approving the programme and budgets for the biennium 1988-1989 (decision GC.2/Dec.22).

In his introductory statement to the sixth session of the Committee, the Director-General explained the difficulties he was experiencing in maintaining the 15 per cent reserve under precarious cash flow conditions. Accordingly, the Committee, recalling the relevant decisions of the Conference and the comments of the External Auditor on the subject (PBC.6/15 and Corr.1, paras. 60 to 62), requested the Director-General to prepare proposals to permit at the seventh session of the Committee an examination of the stipulation that an amount representing 15 per cent from the total amount of the appropriations should be kept in reserve pending receipt from Member States of their assessed contributions (PBC conclusion 1990/4 (e)).

The Committee will have before it:

- Examination of the 15 per cent reserve of the total appropriations. Proposal by the Director-General (PBC.7/4).

Item 8. Interim financial performance report and programme performance report

Financial regulation 10.6 stipulates that, at the beginning of the second calendar year of each fiscal period, the Director-General shall submit to the Programme and Budget Committee an interim financial report on significant financial developments that have affected the Organization during the first calendar year of the fiscal period concerned. In accordance with regulation 11.10, the report on the interim accounts shall be completed not later than by 1 June following the calendar year to which it relates.

Furthermore, the Committee at its third resumed session of 29 June 1987 (conclusion 1987/19) requested the Director-General to submit each year to the Board through the Committee a clear and detailed financial performance report itemizing the utilization of financial resources, as well as a programme performance report describing the level of programme implementation. Subsequently, the Board at its seventh session (decision IDB.7/Dec.11), upon recommendation of the Committee, approved the incorporation of the programme performance report in the annual report, as proposed by the Director-General in document IDB.7/3/Add.1. As explained in that document, the programme performance report prepared for the 1988-1989 biennium (PBC.6/7-IDB.7/6) was the last of its kind. In the biennium 1990-1991, which is a transition period towards the new formats, the annual report would incorporate to a greater degree the qualitative analyses and statistical data contained in the performance report. This information would be supplemented by the financial statements, which would continue to be issued as a separate document. Therefore, an attempt has been made in the Annual Report, 1990 to ensure that the description of programme performance is closely related to the output citations in the programme budget. As in the past, the Annual Report is scheduled for submission to the Board session (1-5 July 1991). The Secretariat is, however, trying to have the document available for distribution during the seventh session of the Committee.

The Committee will have before it:

- Interim financial performance report for the biennium 1990-1991. Submitted by the Director-General (PBC.7/16);

- Annual Report of UNIDO, 1990 (IDB.8/10).

Item 9. Medium-term plan, 1992-1997

In accordance with General Conference decision GC.2/Dec.23, the Director-General is requested to submit to the Board in the first year of each fiscal period, through the Committee, a draft medium-term plan for the six years that follow the current fiscal period. The draft medium-term plan should be prepared in accordance with the principles mentioned in that decision. Furthermore, in compliance with paragraph (b)(v)d of the same decision, the Director-General should also submit a preview of the biennium 1992-1993 providing a general indication of the human and financial resources required.

At its third session, the Conference adopted resolution GC.3/Res.21 concerning the medium-term plan, 1990-1995, and requested the Director-General to take into account that resolution when submitting the draft medium-term plan, 1992-1997.

A draft medium-term plan, 1992-1997 was submitted to the seventh session of the Board through the Committee together with a preview of the first biennium 1992-1993 and preliminary indicative general ceiling (PBC.6/8, Add.1 and Corr.1 - IDB.7/7, Add.1 and Corr.1). In its decision IDB.7/Dec.14, the Board noted the draft medium-term plan for 1992-1997 submitted by the Director-General (IDB.7/7 and Corr.1) with the view that it be further considered by Member States at inter-sessional informal consultations, under the guidance

of the Bureau of its seventh session, in the light of the changing priorities of the developing countries and recent developments in the world economy and in the United Nations system. The Board also requested the Director-General to present to the Committee at its seventh session a revised version of the draft medium-term plan, 1992-1997, and provided specific instructions as to the presentation of that draft.

The Committee will have before it:

- Revised draft medium-term plan, 1992-1997. Submitted by the Director-General (PBC.7/17);

- Inter-sessional informal consultations on the medium-term plan for 1992-1997. Report by the Chairman (conference room paper).

Item 10. Programme and Budgets, 1992-1993

In accordance with Article 14.1 and 14.2 of the Constitution, the Director-General shall prepare and submit to the Board through the Committee a draft programme of work for the following fiscal period, together with the corresponding estimates for those activities to be financed from the regular budget. The Director-General shall, at the same time, submit proposals and financial estimates for those activities to be financed from voluntary contributions to the Organization. The Committee shall consider the proposals of the Director-General and submit to the Board its recommendations on the proposed programme of work and corresponding estimates for the regular budget and the operational budget. Such recommendations of the Committee shall require a two-thirds majority of the members present and voting.

At its seventh session, the Board requested the Director-General to ensure that the prioritization of the thrust areas, for which the programme resources are proposed for the 1992-1993 budget, is in conformity with the priorities already approved for the medium-term plan, 1990-1995, in Conference resolution GC.3/Res.21 (decision IDB.7/Dec.14, para. (h)).

The Committee will have before it:

- Programme and budgets, 1992-1993. Proposals of the Director-General (PBC.7/10-IDB.8/8).

Item 11. Scale of assessments for apportionment of the regular budget expenses

The General Conference at its fourth session will have to establish a scale of assessments for the years 1992-1993. In accordance with Article 10.4 (b) of the Constitution, the Committee shall prepare the draft scale of assessments for regular budget expenditures, for submission to the Board. Article 15.2 of the Constitution stipulates that the scale of assessments shall be based to the extent possible on the scale most recently employed by the United Nations and that no Member shall be assessed more than 25 per cent of the regular budget of the Organization.

In accordance with financial regulation 5.1 (d), the General Conference adopted for the fiscal periods 1988-1989 and 1990-1991 a system of assessment of contributions to the regular budget under which each assessment of a Member State is established in United States dollars and in Austrian schillings. The application of the split-currency system of assessment will be reviewed by the Committee under item 13 of the provisional agenda.

The Committee will have before it:

- Scale of assessments for the fiscal period 1992-1993. Note by the Secretariat (PBC.7/6-IDB.8/4).

Item 12. Working Capital Fund for the biennium 1992-1993

In accordance with financial regulation 5.4 (a), the Committee should recommend to the Board the amount and purposes of the Working Capital Fund for the 1992-1993 biennium.

At its third session, the General Conference decided that the level of the Working Capital Fund should be $9 million, that the authorized purposes of the Fund for the 1990-1991 biennium should remain the same as for the 1988-1989 biennium (see GC.2/Dec.27) and that the advances to the Working Capital Fund should continue to be assessed and paid in United States dollars, as stated in financial regulation 5.5 (d) (decision GC.3/Dec.20).

The Committee will have before it:

- Status of advances to the Working Capital Fund as of 28 February 1991 (PBC.7/2) (to be updated during the session);

- Proposals for the Working Capital Fund for the biennium 1992-1993. Note by the Director-General (PBC.7/9-IDB.8/7).

Item 13. Application of split-currency system of assessment

As mentioned under items 11 and 12 above, the General Conference at its third session decided to continue the application of the split-currency system of assessments for the regular budget in accordance with financial regulation 5.1 (d) (GC.3/Dec.19), while the advances to the Working Capital Fund should continue to be assessed and paid in United States dollars, as stated in financial regulation 5.5 (d) (GC.3/Dec.20). The administration of the split-currency system of assessment was reviewed by the External Auditor in his report on the accounts for the financial period 1988-1989 (PBC.6/15 and Corr.1 - IDB.7/11 and Corr.1). Having considered that report, as well as a note by the Secretariat on the treatment of outstanding assessed contributions to the regular budget (IDB.7/13), the Committee requested the Director-General to examine in consultation with Member States, on the basis of recommendations of the External Auditor's report, the implications of the split-currency system with a view to obtaining an optimal proportion of Austrian schillings to United States dollars, and to report to the Board at its seventh session for a decision (conclusion 1990/3).

Subsequently, the Board, having taken note of the report of the Director-General on the implications of the split-currency system of assessment (IDB.7/30), requested him to study further in consultation with Member States alternatives to the present split-currency system, including the introduction of a constant dollar basis for both budgeting and reporting purposes, in

an effort to determine an optimum system for UNIDO and its Member States. The Director-General was requested to report on the subject to the Programme and Budget Committee at its seventh session, together with a tabulation containing the financial data of each option for each Member State, based on the assessed contributions to the regular budget for the 1990-1991 biennium.

The Committee will have before it:

- Review of the split-currency system of assessment. Report by the Director-General (PBC.7/5).

Item 14. Industrial Development Fund

In accordance with Article 17 of the Constitution, in order to increase the resources of the Organization and to enhance its ability to meet promptly and flexibly the needs of the developing countries, the Organization shall have an Industrial Development Fund (IDF) which will be financed through the voluntary contributions to the Organization provided for in Article 16, and other income as may be provided for in the financial regulations of the Organization. The Director-General shall administer IDF in accordance with the general policy guidelines governing the operations of the Fund that are established by the Conference, or by the Board acting on behalf of the Conference, and in accordance with the financial regulations of the Organization. Rules governing the financial management of IDF were prepared by the Director-General in accordance with the financial regulations established by the Conference in its decision GC.2/Dec.25. These rules are contained in the Financial Rules of UNIDO (UNIDO/DG/B.74).

The Board, in its decision IDB.4/Dec.30, requested the Director-General to provide information as to the nature of projects financed from the Fund, indicating therein the projects financed from its general-purpose segment as well as information as to the projects financed from its special-purpose segment.

At its seventh session, the Board took note of the proposed programming thrust for 1991 and 1992 (IDB.7/2, chap. II) and decided to delegate authority to the Director-General to approve projects for financing under the Fund in 1991-1992 taking into account the priority areas of the medium-term plan, 1990-1995 (IDB.7/Dec.10). The General Conference, in its decision GC.3/Dec.25, requested the Director-General to submit periodically a detailed report on the matter to the Board in the annual report. In 1990, pledges to IDF were made during the seventh session of the Board.

The Committee will have before it:

- Industrial Development Fund - Estimated resource level and programming for 1992 and 1993. Report by the Director-General (PBC.7/14-IDB.8/11);

- Information on the nature of projects financed from the Fund, contained in the Annual Report of UNIDO, 1990 (IDB.8/10, chap. VIII, paras. 16-21. and appendix H);

- Lists of projects approved under the Industrial Development Fund (IDF) (PBC.7/CRP.1).

Item 15. Recommendations for appointment of an External Auditor

In accordance with financial regulation 11.1, an External Auditor, who shall be Auditor-General (or an officer exercising an equivalent function) of a Member State, shall be appointed in the manner and for the period decided by the Conference.

On the basis of recommendations by the Committee and the Board, the General Conference by decision GC.1/Dec.34 appointed the Senior President of the Audit Office of Belgium as the External Auditor for UNIDO for a period of two years beginning on 1 July 1986 and subsequently (GC.2/Dec.28 and GC.3/Dec.22) extended that appointment until 30 June 1992. The Committee may wish to make recommendations, through the Board, to the Conference on the question of appointment of an External Auditor for the period 1 July 1992 to 30 June 1994.

The Committee will have before it:

- Recommendations for appointment of an External Auditor. Note by the Secretariat (PBC.7/11).

Item 16. Organizational and staff structure

In its resolution GC.3/Res.20, the General Conference, while taking note of the management review of the organizational and staff structure of UNIDO (IDB.5/9) as well as the findings and recommendations of the Director-General on the management review (IDB.5/9/Add.1 and Corr.1) and the report of the Director-General on the organizational and staff structure of UNIDO (GC.3/33), invited the Director-General to pursue his in-depth study on the appropriate organizational structure of UNIDO in accordance with the criteria set out in paragraph (h) of Conference decision GC.2/Dec.22. At the same time, it requested the Director-General to present to the Conference at its fourth session, through the Board, a report on his overall vision of the appropriate organizational and staff structure of UNIDO, including clear terms of reference and functions for the different departments and divisions, taking into account the medium-term plan. It also requested the Director-General to continue to consult, as appropriate, with Member States and, at the request of the President of the Board, to initiate further informal exchanges of views and studies of options for the long-term reform process and optimum staff structure, especially after presentation of the report to be submitted to the Board and the Conference.

Accordingly, the Director-General presented to the Board at its seventh session a report on his overall vision of the appropriate structure (IDB.7/33). The Board, in its decision IDB.7/Dec.23, while taking note of that report, requested the Director-General to continue to update and revise his vision of the organizational and staff structure of UNIDO taking into account the views expressed by Member States and the staff of UNIDO during the seventh session of the Board, as well as to provide his vision of project cycle and management in the proposed structure. The Board also established an open-ended working group under the guidance of its Bureau, to review the organizational and staff structure of UNIDO and report to the seventh session of the Committee, bearing in mind Conference decision GC.2/Dec.22 (h),

the medium-term plan, and the constitutional mandates of UNIDO.

The Committee will have before it:

- Organizational and staff structure of UNIDO. Report of the open-ended working group of the Board.

Item 17. Computerization programme of UNIDO

At its sixth session the Committee, having been presented with a progress report on the computerization programme of UNIDO (PBC.6/CRP.5), requested the Director-General to submit to the Board at its seventh session a more detailed report on the subject (PBC conclusion 1990/2).

Subsequently, the Board considered the report by the Director-General (IDB.7/31 and Add.1) and adopted decision IDB.7/Dec.26 by which it inter alia: (a) requested the External Auditor to examine in depth all aspects of the acquisition of the electronic data-processing (EDP) system, and to report, in terms of conformity with or departure from financial propriety, procedural responsibility and fiscal management; and (b) established a working group of independent experts funded by Member States to reassess UNIDO's needs regarding computerization from the technical point of view, to examine the contractual aspects of the proceedings, to study the financial options applicable, and to make appropriate recommendations on an EDP system. The Board further requested its President and the Director-General of UNIDO to invite respectively the Chairman of the Board of Governors and the Director-General of the International Atomic Energy Agency, the Director-General of the United Nations Office at Vienna and the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, to examine the possibility of a joint management and/or use of the installed computer capacities of the Vienna-based Organizations of the United Nations system so as to obtain maximum efficiency and economy. The Board also decided to consider the reports of the External Auditor, the working group and the Director-General on this matter at its eighth session, through the Committee at its seventh session.

The Committee will have before it:

- Report to the Programme and Budget Committee on the results of a specific, in-depth external audit examination of the electronic data-processing system acquisition project of the United Nations Industrial Development Organization. Report by the External Auditor (PBC.7/3-IDB.8/3);

- Comments on the report of the External Auditor on the in-depth examination of all aspects of the acquisition of the electronic data-processing system. Submitted by the Director-General (PBC.7/7-IDB.8/5);

- Report of the working group of independent experts on the computerization of UNIDO (Vienna, 11-14 February 1991) (PBC.7/8-IDB.8/6);

- Computerization programme of UNIDO: Progress report on the implementation of Board decision IDB.7/Dec.26. Submitted by the Director-General (PBC.7/18-IDB.8/12).

Item 18. Date of eighth session of the Committee

The following dates have been tentatively reserved for the policy-making organs of UNIDO in 1992:

18-22 May 1992	IDB - ninth session
29 June - 3 July 1992	PBC - eighth session
2-6 November 1992	IDB - tenth session

Item 19. Adoption of the report of the seventh session

Item 20. Closure of the session

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United Nations Industrial Development Organization

Programme and Budget Committee

Resumed seventh session (continued)
Vienna, 23 August 1991

ANNOTATED PROVISIONAL AGENDA

Addendum

Annotations to the item on the agenda of
the resumed seventh session (continued)

In its conclusion 1991/15, the Programme and Budget Committee on 27 June 1991 decided to resume again its seventh session on 23 August 1991 to continue the consideration of item 10 of the agenda of that session.

Item 10. Programme and budgets, 1992-1993

In accordance with Article 14.1 and 14.2 of the Constitution, the Director-General shall prepare and submit to the Board through the Committee a draft programme of work for the following fiscal period, together with the corresponding estimates for those activities to be financed from the regular budget. The Director-General shall, at the same time, submit proposals and financial estimates for those activities to be financed from voluntary contributions to the Organization. The Committee shall consider the proposals of the Director-General and submit to the Board its recommendations on the proposed programme of work and corresponding estimates for the regular budget and the operational budget. Such recommendations of the Committee shall require a two-thirds majority of the members present and voting.

At its seventh session, the Board requested the Director-General to ensure that the prioritization of the thrust areas, for which the programme resources are proposed for the 1992-1993 budget, is in conformity with the priorities already approved for the medium-term plan, 1990-1995, in Conference resolution GC.3/Res.21 (decision IDB.7/Dec.14, para. (h)).

At its seventh session, in April 1991, the Committee had before it the proposals of the Director-General for the programme and budgets, 1992-1993, as contained in document PBC.7/10 and Corr.1. Additional information related to those proposals was provided in conference room papers PBC.7/CRP.6 and Corr.1, CRP.7, CRP.8, CRP.9 and CRP.11. On that occasion, the Committee, in its conclusion 1991/6, took note with concern of major uncertainties in the budgets, namely:

(i) Should the Industrial Development Board decide to recommend to the fourth session of the General Conference the reorganization of the staff structure, revised estimates would have to be submitted in time for the General Conference;

(ii) Once the recommendations of the consultants as to the future electronic data-processing (EDP) needs of the Organization were known, the corresponding revised estimates would have to be drawn up and submitted for approval to Member States;

(iii) The assumption of the Director-General that Australia would rejoin the Organization in time for the 1992-1993 biennium;

and concluded that it was unable at that stage, in the light of those uncertainties, to recommend to the Industrial Development Board the adoption of the budget contained in document PBC.7/10 and Corr.1. The Committee requested the Director-General to revise accordingly his budget proposals for the 1992-1993 biennium and to convene a resumed seventh session of the Programme and Budget Committee on 27 June 1991 with the aim of resolving uncertainties in the light of information that would then be available.

On 27 June, the Committee considered the revised proposals of the Director-General for the programme and budgets, 1992-1993 (PBC.7/10/Rev.1), an addendum thereto containing additional information concerning EDP requirements (PBC.7/10/Rev.1/Add.1), and a conference room paper containing the draft final report of the consultants on the strategic automation project

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(PBC.7/CRP.13 and Add.1), as well as a note by the Secretariat with a scale of assessments for the fiscal period 1992-1993 calculated on the basis of the current membership of the Organization (PBC.7/6/Add.1). In its conclusion 1991/15, the Committee decided that it was unable at that resumed session to recommend to the Industrial Development Board the adoption of the budget contained in documents PBC.7/10/Rev.1 and Add.1, and thus also decided to resume again its seventh session on 23 August 1991 for the purpose of recommending to the Board the programme and budgets, 1992-1993, taking into account the comments and views expressed during the session of 27 June.

Subsequently, the Board at its eighth session, in July 1991, requested the Director-General to prepare for submission to the resumed session of the Committee a revised version of the programme and budget proposal for 1992-1993 contained in document IDB.8/8/Rev.1, in the light of the comments made by Member States during the resumed seventh session of the Committee of 27 June and the eighth session of the Board (decision IDB.8/Dec.22).

Furthermore, in its decision IDB.8/Dec.35 concerning the computerization programme of UNIDO, the Board requested that, in conformity with financial regulations 3.4 and 4.3, and since the EDP project was to be regarded as a separate major object of expenditure, a revised version of the programme and budgets, 1992-1993, should contain a listing of resource requirements for the EDP project, and that all EDP non-staff costs should be identified as such in that listing, as well as being spread among different user departments. Resources required for that purpose until 1995 should also be indicated. It also requested that the EDP Project Liaison Committee make further efforts to identify the technically most suitable and cost effective EDP system and with that in view, to pursue an in-depth examination of existing proposals and observations. The Board further requested the Director-General to examine the results of those efforts and, in consultation with the EDP Project Liaison Committee, to negotiate further with IBM, and if appropriate, with other suitable computer firms so as to obtain a cost-effective EDP system fitted to the needs of UNIDO. The Director-General was also requested to report progress to a resumed eighth session of the Board on 23 August 1991, with the aim of its authorizing, on the advice of the Programme and Budget Committee, the Director-General to bring the negotiations to a satisfactory conclusion. Following the meeting of the Project Liaison Committee on 31 July 1991, the consultants submitted a revised version of appendix I to their draft final report on the strategic automation project (PBC.7/CRP.13 and Add.1), as well as additional appendices to that report, i.e. appendix VII, summarizing the discussions with the Working Group of Independent Experts and appendix VIII on volume information of the EDP system.

The Committee will thus have before it:

- Programme and budgets, 1992-1993. Revised proposals of the Director-General (PBC.7/10/Rev.2-IDB.8/8/Rev.2)

- Computerization programme of UNIDO. Progress report by the Director-General

- Computerization programme of UNIDO. Strategic automation project - Draft final report. Submitted by Touche Ross Management Consultants. Addendum (PBC.7/CRP.13/Add.2)

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United Nations Industrial Development Organization

Programme and Budget Committee

Seventh session
Vienna, 22-26 April 1991
Item 5 of the provisional agenda

Financial situation of UNIDO

Report by the Director-General

Summary

Provides information on the current financial situation of UNIDO in relation to the regular and operational budgets, including a status report of assessed contributions paid by Member States and advances to the Working Capital Fund as of 28 February 1991. Proposes a suspension of financial regulations 4.2(b) and 4.2(c) with respect to the 1988-1989 biennium to allow UNIDO to retain the unutilized balances of the appropriations.

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II. Status of advances to the Working Capital Fund, as at 28 February 1991

III. Cash flow analysis for the biennium 1990-1991, as at 28 February 1991

IV. Proposed interim revised appropriation for 1990-1991 - Transfer of expenditures

Introduction

1. In the first year of the 1990-1991 biennium the financial situation under the regular budget was primarily influenced by:

(a) The delay in payments by Member States of their assessed contributions and the consequent need to utilize the Working Capital Fund and delay programme implementation;

(b) Increases over budgetary estimates in staff salaries and common staff costs;

(c) Actual costs of the electronic data-processing programme exceeding budgetary estimates; and

(d) Reductions in income over projected levels due to a reduction in bank interest, in cost-sharing reimbursement by other organizations in the Vienna International Centre and, more importantly, to (a) above.

2. Factors having a major impact under the operational budget were:

(a) An increase in technical co-operation delivery over the projected levels; and

(b) Fluctuations in the exchange rate.

I. STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

3. Annex I shows the status of assessed contributions to the regular budget as at 28 February 1991. As of that date, unpaid assessed contributions for the period 1986 to 1989 amounted to $4,599,624. Unpaid assessed contributions for 1990 amounted to $2,959,654 and AS 216,361,770 (equivalent to $20,804,031 at an exchange rate of US$1 = AS 10.40) for a total equivalent of $23,763,685 or 25.17 per cent of the 1990

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assessment. For 1991, unpaid assessed contributions amounted to $10,540,470 and A$ 770,545,355 (equivalent to $74,090,921 at an exchange rate of US$1 = A$ 10.40) for a total equivalent of $84,631,391 or 89.65 per cent of the 1991 assessment. Unpaid advances to the Working Capital Fund amounted to $39,480 (see annex II).

4. Unpaid assessed contributions for the period 1986 to 1990 (including the Working Capital Fund) amount to $28,402,709, or 30.1 per cent of the 1991 assessment at US$1 = A$ 10.40. If the unpaid assessed contributions for 1991 ($84,631,391) are added to the 1986-1990 unpaid assessed contributions, the total amount of $113,034,100 would represent 119.8 per cent of the 1991 assessment at US$1 = A$ 10.40.

II. CASH FLOW, 1990-1991

5. Annex III shows the cash flow situation for the 1990-1991 biennium. It should be noted that for cash flow purposes, contributions received in 1990 but related to assessments for prior years are reported as 1990 income. Projections of contribution income are based on the previous year's pattern of payment.

III. PROPOSED REVISED REGULAR BUDGET APPROPRIATIONS FOR 1990-1991

6. The regular budget performance report as at 31 December 1990, as contained in the annex to document PBC.7/15, provides the basis for the proposed interim revised appropriation for 1990-1991 representing redeployment of resources between objects of expenditure in total for UNIDO. The main redeployments are directed to those objects of expenditure under the Department of Administration to fund the cost of the electronic data-processing programme for 1990-1991, as described in document IDB.7/31.

7. The proposed revised appropriation will be reviewed prior to the General Conference to take account of actual exchange rates experienced through the remainder of 1991 and other factors which may arise.

IV. PROJECTED OPERATIONAL BUDGET RESERVES FOR THE BIENNIUM 1990-1991

8. The 1990-1991 technical assistance delivery targets have been reviewed in the light of 1990 experience and current trends. The initial estimate of $292.0 million for the biennium is now revised to $330.0 million. As at 31 December 1990, UNIDO had, for 1990, approved projects of $212.7 million and had implemented projects to the value of $159.3 million. The corresponding figures for 1989 were $178.4 million for project approvals and $133.9 million for projects implemented.

9. The increase in income resulting from the increase in technical assistance delivery has been partially offset by the adverse effects of a less favourable exchange rate for the operational budget of US$1 = A$ 11.43 (average United Nations exchange rate for January to December 1990) than the US$1 = A$ 12.90 applied in the programme and budgets for the biennium 1990-1991 (GC.3/10/Rev.1) approved by the General Conference at its third session (decision GC.3/Dec.23). Another negative factor in 1990 was staff cost increases, including a retroactive increase which resulted in a reinstatement of the net base salaries attributable to the commissary benefits for staff in the General Service and related categories.

10. It is currently estimated that there will be a surplus in the operational budget for the biennium 1990-1991 of $250,000 as against the original estimate of $1,100,000 which was calculated using an exchange rate of US$1 = A$ 12.90. This revised figure takes into account the increase in income resulting from increased delivery estimates of $171.0 million for 1991 at an exchange rate of US$1 = A$ 10.60. The following table summarizes the revised projected operational budget reserves for the biennium 1990-1991. However, in the event of any significant changes in the exchange rate or in technical assistance delivery, the figure shown would have to be revised.

Projected operational budget reserves
as at 31 December 1991

(In thousands of dollars)

Reserves - 1 January 1990		
Unencumbered fund balance	5,902.0	
Statutory operating reserve a/	5,504.0	
TOTAL		11,406.0
Estimated surplus for 1990-1991		250.0 b/
Estimated reserves at 31 December 1991		11,656.0

a/ See PBC conclusion 1989/4, para. (i), requiring 15 per cent of 1990-1991 estimated expenditures to be held as a mandatory reserve.

b/ Based on actual expenditure as at 31 December 1990 and projections of income and expenditure for the period 1 January 1991 to 31 December 1991 at the United Nations exchange rate of US$1 = A$ 10.60.

V. REPAYMENT OF THE UNITED NATIONS LOAN

11. In accordance with the modality for the repayment of the United Nations loan agreed by the Board in its decision IDB.5/Dec.22, paragraph (b)(i), an amount of $1.0 million was paid to the United Nations on 31 July 1990 and a further amount of $1.0 million will be paid on 31 July 1991.

12. Due to the high level of outstanding assessed contributions during 1990, necessitating the use of $4.7 million from the Working Capital Fund, UNIDO does not expect to be in a position to make accelerated payments against the United Nations loan during 1991 in accordance with Board decision IDB.5/Dec.22, paragraph b(ii).

VI. SUSPENSION OF FINANCIAL REGULATIONS WITH RESPECT TO THE 1988-1989 BIENNIUM

13. As illustrated in annex III, the Organization is facing severe cash shortfalls in the regular budget in 1991, for the reasons referred to in paragraph 1 above and in particular the non-payment or delayed payment of assessed contributions by Member States. The cash crisis is exacerbated by,

inter alia, the near depletion of the Working Capital Fund (see document PBC.7/9) and the requirement to make regular repayments of the United Nations loan.

14. The Committee may wish to consider the proposal that financial regulations 4.2(b) and 4.2(c) be suspended to allow UNIDO to retain the unutilized balances of appropriations with respect to the 1988-1989 biennium in order to alleviate the liquidity crisis of the Organization which is expected to continue into 1992.

VII. ACTION REQUIRED OF THE COMMITTEE

15. The Committee may wish to recommend to the Industrial Development Board that it adopt the following draft decision:

"The Industrial Development Board:

(a) Approves and, subject to review prior to the fourth session of the General Conference to take account of actual exchange rates experienced through the remainder of 1991 and other factors which may arise, recommends that the General Conference at its fourth session approve the transfer of expenditures for 1990-1991, as shown in annex IV of the present report;

(b) Recommends to the General Conference that it approve at its fourth session the suspension of financial regulations 4.2(b) and 4.2(c) with respect to the 1988-1989 biennium to allow UNIDO to retain the unutilized balances of appropriations."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As at 28 February 1991)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991				Credits and Collections in 1991				Contributions Outstanding as at 28 February 1991					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 10.49)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
ALBANIA	0.01	75	5,495	1,175	85,921	0	0	0	0	75	5,495	1,175	85,921	8,790	10,040
ALGERIA	0.15	36,821	1,288,819	17,630	1,288,819	36,821	1,288,819	0	0	0	0	17,630	1,288,819	123,925	141,555
ANGOLA	0.01	15,851	85,921	1,175	85,921	0	0	0	0	15,851	85,921	1,175	85,921	16,524	33,550
ARGENTINA	0.67	763,219	5,756,726	78,748	5,756,726	0	0	0	0	763,219	5,756,726	78,748	5,756,726	1,107,062	1,919,029
AUSTRIA	0.75	0	0	88,150	6,444,097	0	0	5,928	433,350	0	0	82,222	6,010,747	577,956	660,178
BAHAMAS	0.02	2,351	171,843	2,351	171,843	172	12,600	0	0	2,179	159,243	2,351	171,843	31,835	36,365
BAHRAIN	0.02	0	0	2,351	171,843	0	0	0	0	0	0	2,351	171,843	16,523	18,874
BANGLADESH	0.01	3,173	85,921	1,175	85,921	0	0	0	0	3,173	85,921	1,175	85,921	16,524	20,872
BARBADOS	0.01	159	11,651	1,175	85,921	0	0	0	0	159	11,651	1,175	85,921	9,382	10,716
BELGIUM	1.19	0	0	139,866	10,224,633	0	0	0	0	0	0	139,866	10,224,633	983,138	1,123,003
BELIZE	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
BENIN	0.01	14,825	85,921	1,175	85,921	0	0	0	0	14,825	85,921	1,175	85,921	16,524	32,524
BHUTAN	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
BOLIVIA	0.01	14,929	85,921	1,175	85,921	0	0	0	0	14,929	85,921	1,175	85,921	16,524	32,628
BOTSWANA	0.01	10,851	85,921	1,175	85,921	3,247	0	0	0	7,604	85,921	1,175	85,921	16,524	25,303
BRAZIL	1.47	1,240,156	12,630,429	172,775	12,630,429	0	0	0	0	1,240,156	12,630,429	172,775	12,630,429	2,428,928	3,841,859
BULGARIA	0.15	0	0	17,630	1,288,819	0	0	72	5,290	0	0	17,558	1,283,529	123,416	140,974
BURKINA FASO	0.01	22,976	85,921	1,175	85,921	0	0	0	0	22,976	85,921	1,175	85,921	16,524	40,675
BURUNDI	0.01	3,179	85,921	1,175	85,921	0	0	0	0	3,179	85,921	1,175	85,921	16,524	20,878
BYELORUSSIAN SSR	0.34	0	0	39,962	2,921,324	0	0	60	4,390	0	0	39,902	2,916,934	280,474	320,376
CAMEROON	0.01	11,993	85,921	1,175	85,921	0	0	0	0	11,993	85,921	1,175	85,921	16,524	29,692
CANADA	3.13	0	0	367,881	26,893,363	0	0	93	6,801	0	0	367,788	26,886,562	2,585,246	2,953,034

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991 — Prior Years		Contributions Payable as at 1 January 1991 — Current Year		Credits and Collections in 1991 — Prior Years		Credits and Collections in 1991 — Current Year		Contributions Outstanding as at 28 February 1991 — Prior Years		Contributions Outstanding as at 28 February 1991 — Current Year		(Rule 10.4(b))	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
CAPE VERDE	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
CENTRAL AFRICAN REPUBLIC	0.01	8,375	85,921	1,175	85,921	0	0	0	0	8,375	85,921	1,175	85,921	16,524	26,074
CHILE	0.08	105,234	687,370	9,403	687,370	0	0	0	0	105,234	687,370	9,403	687,370	132,186	246,823
CHINA	0.80	0	0	94,027	6,873,703	0	0	0	0	0	0	94,027	6,873,703	660,933	754,960
COLOMBIA	0.14	837	61,151	16,455	1,202,898	837	61,151	1,675	122,432	0	0	14,780	1,080,466	103,891	118,671
COMOROS	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
CONGO	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
COSTA RICA	0.02	28,675	171,843	2,351	171,843	0	0	0	0	28,675	171,843	2,351	171,843	33,046	64,072
COTE D'IVOIRE	0.02	25,274	171,843	2,351	171,843	0	0	0	0	25,274	171,843	2,351	171,843	33,046	60,671
CUBA	0.09	9,590	701,056	10,578	773,292	0	0	0	0	9,590	701,056	10,578	773,292	141,764	161,932
CYPRUS	0.02	0	0	2,351	171,843	0	0	18	1,351	0	0	2,333	170,492	16,393	18,726
CZECHOSLOVAKIA	0.67	0	0	78,748	5,756,726	0	0	0	0	0	0	78,748	5,756,726	553,531	632,279
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	65,132	429,606	5,877	429,606	0	0	0	0	65,132	429,606	5,877	429,606	82,618	153,625
DENMARK	0.70	0	0	82,274	6,014,490	0	0	82,274	6,014,490	0	0	0	0	0	0
DOMINICA	0.01	0	0	1,175	85,921	0	0	33	2,421	0	0	1,142	83,500	8,029	9,171
DOMINICAN REPUBLIC	0.03	84,344	257,764	3,526	257,764	0	0	0	0	84,344	257,764	3,526	257,764	49,570	137,440
ECUADOR	0.03	53,370	257,764	3,526	257,764	0	0	0	0	53,370	257,764	3,526	257,764	49,570	106,486
EGYPT	0.07	0	0	8,227	601,449	0	0	8,227	601,449	0	0	0	0	0	0
EL SALVADOR	0.01	16,535	85,921	1,175	85,921	0	0	0	0	16,535	85,921	1,175	85,921	16,524	34,234
EQUATORIAL GUINEA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
ETHIOPIA	0.01	997	72,918	1,175	85,921	0	0	0	0	997	72,918	1,175	85,921	15,273	17,445
FIJI	0.01	15,147	85,921	1,175	85,921	4,168	0	0	0	10,979	85,921	1,175	85,921	16,524	28,678
FINLAND	0.52	0	0	61,118	4,467,907	0	0	61,118	4,467,907	0	0	0	0	0	0

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 28 February 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rule 10.4(b)) $ Equiv.	TOTAL $ Equiv.
FRANCE	6.33	0	0	743,990	54,388,176	0	0	211	15,433	0	0	743,779	54,372,743	5,228,148	5,971,927
GABON	0.03	37,788	257,764	3,526	257,764	0	0	0	0	37,788	257,764	3,526	257,764	49,570	90,824
GAMBIA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,574	45,814
GERMANY	9.48	0	0	1,114,222	81,453,382	0	0	557,111	40,726,691	0	0	557,111	40,726,691	3,916,028	4,473,139
GHANA	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	8,437
GREECE	0.41	10,089	737,521	48,189	3,522,773	0	0	0	0	10,089	737,521	48,189	3,522,773	408,643	467,921
GRENADA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,574	45,814
GUATEMALA	0.02	44,144	171,843	2,351	171,843	0	0	0	0	44,144	171,843	2,351	171,843	33,048	70,541
GUINEA	0.01	14,929	85,921	1,175	85,921	0	0	0	0	14,929	85,921	1,175	85,921	16,574	32,678
GUINEA-BISSAU	0.01	13,113	85,921	1,175	85,921	0	0	0	0	13,113	85,921	1,175	85,921	16,574	30,812
GUYANA	0.01	16,728	85,921	1,175	85,921	0	0	0	0	16,728	85,921	1,175	85,921	16,574	34,427
HAITI	0.01	23,380	85,921	1,175	85,921	0	0	0	0	23,380	85,921	1,175	85,921	16,574	41,079
HONDURAS	0.01	17,015	85,921	1,175	85,921	0	0	0	0	17,015	85,921	1,175	85,921	16,574	34,714
HUNGARY	0.21	0	0	24,682	1,804,347	0	0	24,682	1,804,347	0	0	0	0	0	0
INDIA	0.38	44,663	3,269,009	44,663	3,269,009	44,442	3,248,878	0	0	221	16,131	44,663	3,269,009	315,494	360,378
INDONESIA	0.15	0	0	17,630	1,288,819	0	0	370	27,498	0	0	17,254	1,261,321	121,281	138,535
IRAN (ISLAMIC REPUBLIC OF)	0.70	575,144	6,014,490	82,274	6,014,490	0	0	0	0	575,144	6,014,490	82,274	6,014,490	1,198,632	1,814,050
IRAQ	0.12	17	1,254	14,104	1,031,086	0	0	0	0	17	1,254	14,104	1,031,086	99,261	113,382
IRELAND	0.18	0	0	21,158	1,546,583	0	0	21,158	1,546,583	0	0	0	0	0	0
ISRAEL	0.21	24,682	1,804,347	24,682	1,804,347	24,682	1,804,347	7,070	513,160	0	0	17,682	1,291,187	124,153	141,835
ITALY	4.04	0	0	474,837	34,712,201	0	0	3,793	277,314	0	0	471,044	34,434,887	3,311,047	3,782,091
JAMAICA	0.01	9,718	85,921	1,175	85,921	0	0	0	0	9,718	85,921	1,175	85,921	16,574	27,415
JAPAN	11.52	0	0	1,353,992	98,981,324	0	0	0	0	0	0	1,353,992	98,981,324	9,517,435	10,871,427

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991				Credits and Collections in 1991				Contributions Outstanding as at 28 February 1991					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 10.40)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
JORDAN	0.01	7,432	85,921	1,175	85,921	0	0	0	0	7,432	85,921	1,175	85,921	16,524	25,131
KENYA	0.01	11,768	85,921	1,175	85,921	0	0	0	0	11,768	85,921	1,175	85,921	16,524	29,467
KUWAIT	0.29	463,230	2,491,717	34,085	2,491,717	463,230	2,491,717	4,201	307,073	0	0	29,884	2,184,644	210,062	239,946
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
LEBANON	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
LESOTHO	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
LIBYAN ARAB JAMAHIRIYA	0.28	237,720	2,405,796	32,910	2,405,796	0	0	0	0	237,720	2,405,796	32,910	2,405,796	462,654	733,284
LUXEMBOURG	0.06	0	0	7,052	515,528	0	0	7,052	515,528	0	0	0	0	0	0
MADAGASCAR	0.01	4,053	85,921	1,175	85,921	3,687	59,151	0	0	366	26,770	1,175	85,921	10,836	12,377
MALAWI	0.01	923	67,524	1,175	85,921	350	25,587	0	0	573	41,937	1,175	85,921	12,294	14,042
MALAYSIA	0.11	0	0	12,929	945,134	0	0	0	0	0	0	12,929	945,134	90,878	103,807
MALDIVES	0.01	1,324	85,921	1,175	85,921	0	0	0	0	1,324	85,921	1,175	85,921	16,524	19,023
MALI	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
MALTA	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
MAURITANIA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
MAURITIUS	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
MEXICO	0.95	12,052	881,010	111,657	8,162,522	12,052	881,010	911	66,578	0	0	110,746	8,095,944	778,456	889,202
MONGOLIA	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
MOROCCO	0.04	0	0	4,701	343,685	0	0	0	0	0	0	4,701	343,685	33,047	37,748
MOZAMBIQUE	0.01	19,899	85,921	1,175	85,921	0	0	0	0	19,899	85,921	1,175	85,921	16,524	37,598
NEPAL	0.01	8,365	85,921	1,175	85,921	0	0	0	0	8,365	85,921	1,175	85,921	16,524	26,064
NETHERLANDS	1.67	0	0	196,282	14,348,855	0	0	0	0	0	0	196,282	14,348,855	1,379,698	1,575,980
NEW ZEALAND	0.24	0	0	28,208	2,062,111	0	0	28,208	2,062,111	0	0	0	0	0	0

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991				Credits and Collections in 1991				Contributions Outstanding as at 28 February 1991					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE:10.40)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
NICARAGUA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
NIGER	0.01	16,535	85,921	1,175	85,921	0	0	0	0	16,535	85,921	1,175	85,921	16,524	34,234
NIGERIA	0.20	2,869	209,716	23,507	1,718,426	0	0	0	0	2,869	209,716	23,507	1,718,426	185,398	211,774
NORWAY	0.56	0	0	65,819	4,811,592	0	0	65,819	4,811,592	0	0	0	0	0	0
OMAN	0.02	0	0	2,351	171,843	0	0	0	0	0	0	2,351	171,843	16,523	18,874
PAKISTAN	0.06	32,563	515,528	7,052	515,528	0	0	0	0	32,563	515,528	7,052	515,528	99,140	138,755
PANAMA	0.02	40,472	171,843	2,351	171,843	0	0	0	0	40,472	171,843	2,351	171,843	33,046	75,869
PAPUA NEW GUINEA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
PARAGUAY	0.03	31,013	257,764	3,526	257,764	0	0	0	0	31,013	257,764	3,526	257,764	49,570	84,109
PERU	0.06	161,583	515,528	7,052	515,528	0	0	0	0	161,583	515,528	7,052	515,528	99,140	267,775
PHILIPPINES	0.09	9,985	729,918	10,578	773,292	0	0	0	0	9,985	729,918	10,578	773,292	144,539	165,102
POLAND	0.57	0	0	66,994	4,897,513	0	0	66,994	4,897,513	0	0	0	0	0	0
PORTUGAL	0.18	0	0	21,156	1,546,583	0	0	0	0	0	0	21,156	1,546,583	148,710	169,866
QATAR	0.06	21,235	429,606	5,877	429,606	0	0	0	0	21,235	429,606	5,877	429,606	82,616	109,728
REPUBLIC OF KOREA	0.22	0	0	25,857	1,890,268	0	0	0	0	0	0	25,857	1,890,268	181,757	207,614
ROMANIA	0.19	314,153	1,632,504	22,331	1,632,504	174,171	0	0	0	139,982	1,632,504	22,331	1,632,504	313,944	476,257
RWANDA	0.01	10,910	85,921	1,175	85,921	0	0	0	0	10,910	85,921	1,175	85,921	16,524	28,609
SAINT KITTS AND NEVIS	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SAINT LUCIA	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
SAINT VINCENT AND THE GRENADINES	0.01	7,903	85,921	1,175	85,921	0	0	0	0	7,903	85,921	1,175	85,921	16,524	25,602
SAO TOME AND PRINCIPE	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SAUDI ARABIA	1.03	24	1,722	121,060	8,849,893	0	0	0	0	24	1,722	121,060	8,849,893	851,117	972,201

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 28 February 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 10.40) $ Equiv.	TOTAL $ Equiv.
SENEGAL	0.01	348	25,413	1,175	85,921	0	0	0	0	348	25,413	1,175	85,921	10,706	12,229
SEYCHELLES	0.01	11,816	85,921	1,175	85,921	0	0	0	0	11,816	85,921	1,175	85,921	16,524	29,515
SIERRA LEONE	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SOMALIA	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SPAIN	1.98	0	0	232,717	17,012,415	0	0	0	0	0	0	232,717	17,012,415	1,635,809	1,868,526
SRI LANKA	0.01	1,890	85,921	1,175	85,921	0	0	0	0	1,890	85,921	1,175	85,921	16,524	19,589
SUDAN	0.01	8,275	85,921	1,175	85,921	0	0	0	0	8,275	85,921	1,175	85,921	16,524	25,974
SURINAME	0.01	28,115	85,921	1,175	85,921	0	0	0	0	28,115	85,921	1,175	85,921	16,524	45,814
SWAZILAND	0.01	1,678	85,921	1,175	85,921	0	0	0	0	1,678	85,921	1,175	85,921	16,524	19,377
SWEDEN	1.93	0	0	144,567	10,568,318	0	0	144,567	10,568,318	0	0	0	0	0	0
SWITZERLAND	1.09	0	0	128,112	9,365,420	0	0	0	0	0	0	128,112	9,365,420	900,521	1,028,633
SYRIAN ARAB REPUBLIC	0.04	38,579	343,685	4,701	343,685	0	0	0	0	38,579	343,685	4,701	343,685	66,094	109,374
THAILAND	0.10	0	0	11,753	859,213	0	0	0	0	0	0	11,753	859,213	82,617	94,370
TOGO	0.01	14,327	85,921	1,175	85,921	14,275	82,092	0	0	52	3,829	1,175	85,921	8,630	9,857
TONGA	0.01	8,929	85,921	1,175	85,921	0	0	0	0	8,929	85,921	1,175	85,921	16,524	26,628
TRINIDAD AND TOBAGO	0.05	39,277	429,606	5,877	429,606	0	0	0	0	39,277	429,606	5,877	429,606	82,616	127,770
TUNISIA	0.03	0	0	3,526	257,764	0	0	8	574	0	0	3,518	257,190	24,730	28,248
TURKEY	0.32	1,087	79,455	37,611	2,749,481	0	0	0	0	1,087	79,455	37,611	2,749,481	272,013	310,711
UGANDA	0.01	13,962	85,921	1,175	85,921	0	0	0	0	13,962	85,921	1,175	85,921	16,524	31,661
UKRAINIAN SSR	1.27	0	0	149,268	10,912,004	0	0	211	15,440	0	0	149,057	10,896,564	1,047,747	1,196,804
UNION OF SOVIET SOCIALIST REPUBLICS	10.12	0	0	1,189,444	86,952,344	0	0	1,464	107,044	0	0	1,187,980	86,845,300	8,350,510	9,538,490

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as at 1 January 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 28 February 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 10.40) $ Equiv.	TOTAL $ Equiv.
UNITED ARAB EMIRATES	0.19		507,247	1,632,504	22,331	1,632,504	0	0	0	0	507,247	1,632,504	22,331	1,632,504	313,944	843,522
UNITED KINGDOM	4.92		0	0	578,267	42,273,274	0	0	120,798	8,830,751	0	0	457,469	33,442,523	3,215,627	3,673,096
UNITED REPUBLIC OF TANZANIA	0.01		1,141	83,460	1,175	85,921	0	0	0	0	1,141	83,460	1,175	85,921	16,287	18,603
UNITED STATES OF AMERICA	25.00		2,806,108	205,135,902	2,938,350	214,803,221	508,792	37,194,432	0	0	2,297,316	167,941,470	2,938,350	214,803,221	36,802,374	42,038,040
URUGUAY	0.04		4,858	343,685	4,701	343,685	0	0	0	0	4,858	343,685	4,701	343,685	66,094	75,653
VANUATU	0.01		10,871	85,921	1,175	85,921	0	0	0	0	10,871	85,921	1,175	85,921	16,524	28,570
VENEZUELA	0.58		15,921	1,163,865	68,170	4,983,435	0	0	0	0	15,921	1,163,865	68,170	4,983,435	591,086	675,177
VIET NAM	0.01		160	11,679	1,175	85,921	0	0	0	0	160	11,679	1,175	85,921	9,385	10,720
YEMEN	0.02		29,938	171,842	2,350	171,842	0	0	0	0	29,938	171,842	2,350	171,842	33,046	65,334
YUGOSLAVIA	0.47		54,325	3,971,346	55,241	4,038,301	0	0	0	0	54,325	3,971,346	55,241	4,038,301	770,158	879,724
ZAIRE	0.01		2,220	85,921	1,175	85,921	0	0	0	0	2,220	85,921	1,175	85,921	16,524	19,919
ZAMBIA	0.01		942	68,853	1,175	85,921	0	0	0	0	942	68,853	1,175	85,921	14,882	16,999
ZIMBABWE	0.02		21,453	171,843	2,351	171,843	0	0	0	0	21,453	171,843	2,351	171,843	33,046	56,850
Sub-Total 1 (148 States)	100.00	86-	215,298	0	0	0	0	0	0	0	215,298	0	0	0	0	215,298
		87-	300,068	0	0	0	0	0	0	0	300,068	0	0	0	0	300,068
		88-	1,223,379	0	0	0	363,985	0	0	0	859,394	0	0	0	0	859,394
		89-	3,506,831	0	0	0	281,967	0	0	0	3,224,864	0	0	0	0	3,224,864
		90-	3,601,103	263,253,791	0	0	644,974	47,149,784	0	0	2,956,129	216,104,007	0	0	20,779,245	23,735,374
		91-	0	0	11,753,375	859,212,863	0	0	1,216,430	88,925,271	0	0	10,536,945	770,287,592	74,066,135	84,603,080
		T-	8,846,679	263,253,791	11,753,375	859,212,863	1,290,926	47,149,784	1,216,430	88,925,271	7,555,753	216,104,007	10,536,945	770,287,592	94,845,380	112,938,078
LIBERIA	0.01		1,175	85,921	1,175	85,921	0	0	0	0	1,175	85,921	1,175	85,921	16,524	18,874
MYANMAR	0.01		1,175	85,921	1,175	85,921	0	0	0	0	1,175	85,921	1,175	85,921	16,524	18,874

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as at 1 January 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 28 February 1991 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:10.40) $ Equiv.	TOTAL $ Equiv.
NAMIBIA	0.01		1,175	85,921	1,175	85,921	0	0	0	0	1,175	85,921	1,175	85,921	16,524	18,874
TOTAL (151 States)	100.03	86-	215,298	0	0	0	0	0	0	0	215,298	0	0	0	0	215,298
		87-	300,068	0	0	0	0	0	0	0	300,068	0	0	0	0	300,068
		88-	1,223,379	0	0	0	363,985	0	0	0	859,394	0	0	0	0	859,394
		89-	3,606,831	0	0	0	281,967	0	0	0	3,224,864	0	0	0	0	3,224,864
		90-	3,604,628	263,511,554	0	0	644,974	47,149,784	0	0	2,959,654	216,361,770	0	0	20,804,031	23,763,685
		91-	0	0	11,756,900	859,470,626	0	0	1,216,430	88,925,271	0	0	10,540,470	770,545,355	74,090,921	84,631,391
		T-	8,850,204	263,511,554	11,756,900	859,470,626	1,290,926	47,149,784	1,216,430	88,925,271	7,559,278	216,361,770	10,540,470	770,545,355	94,894,952	112,994,700

1. Liberia, Myanmar and Namibia were not included in the UNIDO Scale of Assessments and are therefore considered as new members for the purpose of assessment.

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As at 28 February 1991)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.15	13,500	12,600	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.67	60,300	60,300	0	0
AUSTRIA	0.75	67,500	67,500	0	0
BAHAMAS	0.02	1,800	900	900	0
BAHRAIN	0.02	1,800	1,800	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELGIUM	1.19	107,100	107,100	0	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.47	132,300	132,300	0	0
BULGARIA	0.15	13,500	13,500	0	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0
BYELORUSSIAN SSR	0.34	30,600	30,600	0	0
CAMEROON	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
CANADA	3.13	281,700	281,700	0	0
CAPE VERDE	0.01	900	0	0	900
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHILE	0.08	7,200	6,300	0	900
CHINA	0.80	72,000	72,000	0	0
COLOMBIA	0.14	12,600	12,600	0	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	0	0	900
COSTA RICA	0.02	1,800	1,800	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.67	60,300	60,300	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.70	63,000	63,000	0	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.03	2,700	0	0	2,700
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
FINLAND	0.52	46,800	46,800	0	0
FRANCE	6.33	569,700	569,700	0	0
GABON	0.03	2,700	2,700	0	0
GAMBIA	0.01	900	0	0	900
GERMANY	9.48	853,200	853,200	0	0
GHANA	0.01	900	900	0	0
GREECE	0.41	36,900	36,900	0	0
GRENADA	0.01	900	500	0	400
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.21	18,900	18,900	0	0
INDIA	0.38	34,200	32,472	1,728	0
INDONESIA	0.15	13,500	13,500	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.70	63,000	63,000	0	0
IRAQ	0.12	10,800	10,800	0	0
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.21	18,900	18,900	0	0
ITALY	4.04	363,600	363,600	0	0
JAMAICA	0.01	900	900	0	0
JAPAN	11.52	1,036,800	1,036,800	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.29	26,100	26,100	0	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	0	0	900
LESOTHO	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.28	25,200	25,200	0	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.11	9,900	9,900	0	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	0	0	900
MAURITIUS	0.01	900	900	0	0
MEXICO	0.95	85,500	85,500	0	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.04	3,600	3,600	0	0
MOZAMBIQUE	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.67	150,300	150,300	0	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.56	50,400	50,400	0	0
OMAN	0.02	1,800	1,800	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	0	0	900
PARAGUAY	0.03	2,700	1,800	0	900
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.09	8,100	8,100	0	0
POLAND	0.57	51,300	51,300	0	0
PORTUGAL	0.18	16,200	16,200	0	0
QATAR	0.05	4,500	3,600	0	900
REPUBLIC OF KOREA	0.22	19,800	19,800	0	0
ROMANIA	0.19	17,100	17,100	0	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	0	0	900
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	1.03	92,700	92,700	0	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	0	0	900

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
SOMALIA	0.01	900	0	0	900
SPAIN	1.98	178,200	178,200	0	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.23	110,700	110,700	0	0
SWITZERLAND	1.09	98,100	98,100	0	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.10	9,000	9,000	0	0
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.32	28,800	28,800	0	0
UGANDA	0.01	900	900	0	0
UKRAINIAN SSR	1.27	114,300	114,300	0	0
UNION OF SOVIET SOCIALIST REPUBLICS	10.12	910,800	910,800	0	0
UNITED ARAB EMIRATES	0.19	17,100	0	0	17,100
UNITED KINGDOM	4.92	442,800	442,800	0	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1990	Collections in 1991	Amount outstanding to date
			(in US dollars)		
VENEZUELA	0.58	52,200	52,200	0	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.02	1,800	1,800	0	0
YUGOSLAVIA	0.47	42,300	42,300	0	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.02	1,800	1,800	0	0
Sub-total (148 States)	**100.00**	**9,000,000**	**8,958,872**	**3,528**	**37,600**
LIBERIA	0.01	900	900	0	0
MYANMAR	0.01	900	0	0	900
NAMIBIA	0.01	900	0	0	900
Sub-total (3 States)	**0.03**	**2,700**	**900**	**0**	**1,800**
T O T A L (151 States)	**100.03**	**9,002,700**	**8,959,772**	**3,528**	**39,400**

1. Liberia, Myanmar and Namibia were not included in the UNIDO Scale of Assessments and are therefore considered as new members for the purpose of assessment.

18 March 1991
DA/FSD/TRS

Annex III

Cash flow analysis for the biennium 1990-1991, as at 28 February 1991

Regular budget and Working Capital Fund

(in millions of United States dollars) a/

1990	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	8.0	14.0	10.1	8.5	7.6	2.6	7.3	2.7	16.1	7.0	2.4	12.1
Contribution income c/	8.5	4.5	8.4	7.3	3.9	10.3	4.2	17.6	0.3	6.3	17.5	0.4
Other income d/	7.3	1.1	0.3	0.6	2.4	3.5	0.4	6.5	1.7	1.8	2.5	1.9
Expenditures/cash outlays e/	(9.8)	(9.5)	(10.3)	(8.8)	(11.3)	(9.1)	(9.2)	(10.7)	(11.1)	(12.7)	(10.3)	(9.7)
Closing cash	14.0	10.1	8.5	7.6	2.6	7.3	2.7	16.1	7.0	2.4	12.1	4.7

1991	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	4.7	5.3	5.6	1.2	4.8	4.2	(1.8)	(4.5)	(7.3)	(5.5)	(14.3)	2.6
Contribution income c/	9.0	6.3	3.1	12.8	8.6	3.2	7.5	6.5	11.1	0.5	26.2	1.4
Other income d/	0.4	2.8	3.0	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4
Non-budgeted income f/	0.0	0.6	0.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Expenditures e/	(8.2)	(8.6)	(9.8)	(10.7)	(10.7)	(10.7)	(10.7)	(10.7)	(10.7)	(10.7)	(10.7)	(10.6)
Non-budgeted expenditures f/	(0.6)	(0.8)	(0.7)	(0.7)	(0.7)	(0.7)	(1.7)	(0.8)	(0.8)	(0.8)	(0.8)	(0.8)
Closing cash	5.3	5.6	1.2	4.8	4.2	(1.8)	(4.5)	(7.3)	(5.5)	(14.3)	2.6	(5.1)
Unliquidated obligations (at 31/12/91)												8.0
Surplus/(deficit) at 31/12/91												2.9

a/ Based on exchange rate of US$1 = AS 10.60 for current and future months

b/ January 1990 to March 1991 show actual cash available based on reconciled bank balances. Cash includes regular budget funds and the Working Capital Fund.

c/ Austrian schilling contributions converted to United States dollar equivalent at the applicable United Nations operational rate of exchange. The United States paid a total of $27.2 million in 1990 and is expected to pay a total of $29 million in 1991.

d/ Includes income from cost sharing activities, income from investments and settlement of interfund.

e/ Expenditures are based on the approved budget plus $14.6 million in obligations from 1988-1989 which were liquidated in 1990 and an over-expenditure of $4.3 million. For 1990, non-budgeted income and expenditures are combined with budgeted income and expenditures.

f/ Non-budgeted income and expenditures refer to:
1. utilities costs incurred by UNIDO on behalf of UNOV and IAEA which are reimbursed to UNIDO and are budgeted on a net basis
2. $1 million towards payment of the United Nations loan in July 1990 and $1 million in July 1991.
3. value added tax

Annex IV

PROPOSED INTERIM REVISED APPROPRIATION FOR 1990-1991
TRANSFER OF EXPENDITURES

DEPARTMENT : TOTAL UNIDO

Objects of expenditure	1990-1991 appropriation (CC.3/10/Rev1)	1990-1991 appropriation at average exchange rate a)	1990-1991 redeployments proposed redeployments for 1990/91	proposed revised 1990-1991 estimates
	(1)	(2)	(3)	(2+3) (4)
Established posts	86,130.7	101,176.1	(1,504.1)	99,672.0
Temporary assistance mtgs.	1,342.0	1,554.5	(711.7)	842.8
General temporary assistance	1,141.8	1,343.7	29.6	1,373.3
General temporary assistance (IDDA)	111.4	128.4		128.4
Consultants	2,853.9	3,207.9	(861.3)	2,346.6
Consultants (IDDA)	1,240.1	1,379.5		1,379.5
Consultants of 2nd IDDA				0.0
Overtime and night differential	380.9	445.9	75.3	521.2
Ad hoc expert group mtgs.	1,359.7	1,658.0	(838.3)	819.7
Ad hoc expert group mtgs. (IDDA)	518.7	630.3		630.3
Short term advisory serv. (IDDA)	1,996.5	2,410.0		2,410.0
Joint language training	471.5	582.2	(65.2)	497.0
Full time language teachers	900.7	1,077.9	(267.9)	810.0
Common staff costs	30,031.9	33,314.3	356.7	33,671.0
Career development training	467.1	527.4	11.1	538.5
Travel of participants in meetings	170.9	202.5		202.5
Other official travel of staff	2,697.2	3,195.1	(311.9)	2,883.2
Travel reg. & interreg. advisers	309.1	387.8	(80.6)	287.2
Staff travel (IDDA)	530.9	641.6		641.6
Staff travel of 2nd IDDA				0.0
External translation & interpr.	205.6	241.4	(66.1)	175.3
External printing and binding	155.1	189.9	(130.7)	59.2
Public information services	97.9	119.3	(22.8)	96.5
Data base acquisit. & rental	741.0	892.9	(892.9)	0.0
Other specialized services	41.5	48.5		48.5
External audit	233.1	263.7	40.7	304.4
R. & M. of premises	11,483.3	13,648.8	(1,547.1)	12,101.7
Utilities	3,787.8	4,520.4	(1,065.4)	3,455.0
R. & M. furniture and equipment	2,852.0	3,252.6	3,666.0	6,918.6
Communications	59.0	65.0	4,797.4	4,862.4
Hospitality	64.0	75.4		75.4
Miscellaneous services	305.6	355.5	(24.5)	331.0
Miscellaneous services (IDDA)	369.0	445.4		445.4
Supplies and materials	1,466.8	1,633.0	2,453.5	4,086.5
Public information supplies	45.2	54.1	(8.9)	45.2
Acqui. furniture and equipment	1,400.0	1,689.1	(261.0)	1,428.1
Public information equipment	5.7	7.0		7.0
Improvements to premises	296.0	296.0		296.0
Technical co-operation	9,404.1	10,937.7		10,937.7
Joint printing and reproduction	1,695.2	2,032.4	(185.5)	1,846.9
Joint medical services	940.4	1,115.7	(5.8)	1,109.9
Joint library services	1,508.8	1,716.8	(160.5)	1,556.3
Joint computer services	450.3	459.4	572.4	1,031.8
Joint meetings planning and serv.	381.4	458.0	(7.8)	450.2
Joint interpretation services	1,754.0	2,047.1	(524.3)	1,522.8
Joint security and safety	2,315.7	2,623.6	(8.5)	2,615.1
Joint communications	5,323.0	6,226.2	(5,348.8)	877.4
Joint act.prov.by UN bodies	574.5	574.5	185.2	759.7
TOTAL GROSS REQUIREMENTS	189,481.5	209,812.5	(2,713.7)	207,098.8
OTHER INCOME	23,657.0	27,911.9	(2,829.7)	25,082.2
INCOME FROM SALES PUBLICATIONS	106.4	106.4	116.0	222.4
TOTAL INCOME	23,763.4	28,018.3	(2,713.7)	25,304.6
NET REQUIREMENTS	156,718.1	181,794.2	(0.0)	181,794.2

a) At exchange rate for 1990 at US$ 1= AS 11.43
and for 1991 at US$ 1= AS 10.40

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Programme and Budget Committee

Seventh session
Vienna, 22-26 April 1991
Item 5 of the provisional agenda

FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Corrigendum

Page 3

After paragraph 13 insert a new paragraph and renumber the subsequent paragraphs accordingly.

14. Statement II of the Interim Financial Performance Report for the 1990-1991 biennium (PBC.7/16) details inter alia the unobligated balance of appropriations, savings on the liquidation of obligations and the exchange adjustment on receipt or revaluation of assessed contributions pertaining to the 1988-1989 biennium. Of the $6,496,192 balance relating to 1988-1989, an amount of $4,688,377 represents unpaid assessed contributions as at 31 December 1990.

Paragraph 16 (b), last line

After appropriations insert of $6,496,192 which comprises the surplus account balance of $1,807,815 and unpaid assessed contributions of $4,688,377 as reported in statement II attached to document PBC.7/16

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